''(ii) to prevent the avoidance of the purposes of this paragraph.''.

(b) APPLICATION OF ACCURACY-RELATED PENALTIES.—

(1) IN GENERAL.—Section 6662(b) of the Internal Revenue Code of 1986 is amended by inserting after paragraph (9) the following new paragraph:

''(10) Any disallowance of a deduction by reason of section 170(h)(7).''.

(2) TREATMENT AS GROSS VALUATION MISSTATEMENT.—Section 6662(h)(2) of such Code is amended by striking ''and'' at the end of subparagraph (B), by striking the period at the end of subparagraph (C) and inserting '', and'', and by adding at the end the following new subparagraph:

''(D) any disallowance of a deduction described in subsection (b)(10).''.

(3) NO REASONABLE CAUSE EXCEPTION.—Section 6664(c)(2) of such Code is amended by inserting ''or to any disallowance of a deduction described in section 6662(b)(10)'' before the period at the end.

(4) APPROVAL OF ASSESSMENT NOT REQUIRED.—Section 6751(b)(2)(A) of such Code is amended by striking ''subsection (b)(9)'' and inserting ''paragraph (9) or (10) of subsection (b)''.

(c) APPLICATION OF STATUTE OF LIMITATIONS ON ASSESSMENT AND COLLECTION.—

(1) EXTENSION FOR CERTAIN ADJUSTMENTS MADE UNDER PRIOR LAW.—In the case of any disallowance of a deduction by reason of section 170(h)(7) of the Internal Revenue Code of 1986 (as added by this section) or any penalty imposed under section 6662 of such Code with respect to such disallowance, section 6229(d)(2) of such Code (as in effect before its repeal) shall be applied by substituting ''2 years'' for ''1 year''.

(2) EXTENSION FOR LISTED TRANSACTIONS.—Any contribution described in section 170(h)(7)(A) of the Internal Revenue Code of 1986 (as added by this section) shall be treated for purpose of sections 6501(c)(10) and 6235(c)(6) of such Code as a transaction specifically identified by the Secretary on December 23, 2016, as a tax avoidance transaction for purposes of section 6011 of such Code.

(d) APPLICATION TO CERTAIN TRANSACTIONS DISALLOWED UNDER OTHER PROVISIONS OF LAW.—In the case of any disallowance of a deduction under section 170 of the Internal Revenue Code of 1986 with respect a transaction described in Internal Revenue Service Notice 2017-10 with respect to a taxable year ending before the date of the enactment of this Act, such disallowance shall be treated for purposes of section 6662(b)(10) of such Code (as added by this section) and subsection (c)(1) as being by reason of section 170(h)(7) of such Code (as added by this section).

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to contributions made after December 23, 2016, in taxable years ending after such date.

(2) CERTIFIED HISTORIC STRUCTURES.—In the case of contributions the conservation purpose (as defined in section 170(h)(4) of the Internal Revenue Code of 1986) of which is the preservation of a certified historic structure (as defined in section 170(h)(4)(C) of such Code), the amendments made by this section shall apply to contributions made in taxable years beginning after December 31, 2018.

(3) NO INFERENCE.—No inference is intended as to the appropriate treatment of contributions made in taxable years ending on or before the date specified in paragraph (1) or (2), whichever is applicable, or as to any activity not described in section 170(h)(7) of the Internal Revenue Code of 1986, as added by this section.

SA 2385. Mr. CRUZ submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the end of division I, add the following:

SEC. 90009. DESIGNATION OF CERTAIN AIRPORTS AS PORTS OF ENTRY.

(a) IN GENERAL.—The President shall—

(1) pursuant to the Act of August 1, 1914 (38 Stat. 623, chapter 223; 19 U.S.C. 2), designate each airport described in subsection (b) as a port of entry; and

(2) terminate the application of the user fee requirement under section 236 of the Trade and Tariff Act of 1984 (19 U.S.C. 58b) with respect to the airport.

(b) AIRPORTS DESCRIBED.—An airport described in this subsection is an airport that—

(1) is a primary airport (as defined in section 47102 of title 49, United States Code);

(2) is located not more than 30 miles from the northern or southern international land border of the United States;

(3) is associated, through a formal, legal instrument, including a valid contract or governmental ordinance, with a land border crossing or a seaport not more than 30 miles from the airport; and

(4) through such association, meets the numerical criteria considered by U.S. Customs and Border Protection for establishing a port of entry, as set forth in—

(A) Treasury Decision 82–37 (47 Fed. Reg. 10137; relating to revision of customs criteria for establishing ports of entry and stations), as revised by Treasury Decisions 86–14 (51 Fed. Reg. 4559) and 87–65 (52 Fed. Reg. 16328); or

(B) any successor guidance or regulation.

SA 2386. Mr. RISCH (for himself, Ms. CORTEZ MASTO, and Ms. ROSEN) submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place in division I, insert the following:

SEC. 90_____. CYBERSECURITY COOPERATIVE MARKETPLACE PROGRAM.

(a) DEFINITIONS.—In this section:

(1) ADMINISTRATOR.—The term ''Administrator'' means the Administrator of the Small Business Administration.

(2) COVERED INDUSTRY SECTORS.—The term ''covered industry sectors'' means the following industry sectors:

(A) Accommodation and food services.

(B) Agriculture.

(C) Construction.

(D) Healthcare and social assistance.

(E) Retail and wholesale trade.

(F) Transportation and warehousing.

(G) Entertainment and recreation.

(H) Finance and insurance.

(I) Manufacturing.

(J) Information and telecommunications.

(K) Any other industry sector that the Administrator determines to be relevant.

(3) COVERED VENDOR.—The term ''covered vendor'' means a vendor of cybersecurity products and services, including cybersecurity risk insurance.

(4) CYBERSECURITY.—The term ''cybersecurity'' means—

(A) the art of protecting networks, devices, and data from unauthorized access or criminal use; and

(B) the practice of ensuring the confidentiality, integrity, and availability of information.

(5) CYBERSECURITY THREAT.—The term ''cybersecurity threat'' means the possibility of a malicious attempt to infiltrate, damage, disrupt, or destroy computer networks or systems.

(6) SMALL BUSINESS CONCERN.—The term ''small business concern'' has the meaning given the term in section 3(a) of the Small Business Act (15 U.S.C. 632(a)).

(b) CYBERSECURITY COOPERATIVE MARKETPLACE PROGRAM.—

(1) ESTABLISHMENT.—Not later than 180 days after the date of enactment of this Act, the Administrator, in consultation with the Director of the National Institute of Standards and Technology, shall establish a program to assist small business concerns with purchasing cybersecurity products and services.

(2) DUTIES.—In carrying out the program established under paragraph (1), the Administrator shall—

(A) educate small business concerns about the types of cybersecurity products and services that are specific to each covered industry sector; and

(B) provide outreach to covered vendors and small business concerns to encourage use of the cooperative marketplace described in paragraph (3).

(3) COOPERATIVE MARKETPLACE FOR PURCHASING CYBERSECURITY PRODUCTS AND SERVICES.—The Administrator shall—

(A) establish and maintain a website that—

(i) is free to use for small business concerns and covered vendors; and

(ii) provides a cooperative marketplace that facilitates the creation of mutual agreements under which small business concerns cooperatively purchase cybersecurity products and services from covered vendors; and

(B) determine whether each covered vendor and each small business concern that participates in the marketplace described in subparagraph (A) is legitimate, as determined by the Administrator.

(4) SUNSET.—This subsection ceases to be effective on September 30, 2024.

(c) GAO STUDY ON AVAILABLE FEDERAL CYBERSECURITY INITIATIVES.—

(1) IN GENERAL.—The Comptroller General of the United States shall conduct a study that identifies any improvements that could be made to Federal initiatives that—

(A) train small business concerns how to avoid cybersecurity threats; and

(B) are in effect on the date on which the Comptroller General commences the study.

(2) REPORT.—Not later than 1 year after the date of enactment of this Act, the Comptroller General of the United States shall submit to the Committee on Small Business and Entrepreneurship of the Senate and the Committee on Small Business of the House of Representatives a report that contains the results of the study required under paragraph (1).

SA 2387. Mr. CRUZ submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr.

TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place in division F, insert the following:

SEC. _____. GAO REVIEWS.

(a) REPORT TO COMMITTEES.—Not later than 180 days after the date of enactment of this Act, the Comptroller General of the United States shall submit to the Committee on Commerce, Science, and Transportation of the Senate and the Committee on Energy and Commerce of the House of Representatives a report that analyzes, for the 20-year period preceding the date of enactment of this Act—

(1) the total amount spent by the Federal Government regarding the deployment of broadband, without regard to whether the source of that funding was appropriated amounts, user-generated fees, or any other source; and

(2) the total amount spent by State and local governments regarding the deployment of broadband, without regard to whether the source of that funding was appropriated amounts, user-generated fees, or any other source.

(b) ANNUAL ANALYSIS.—

(1) IN GENERAL.—Not later than 1 year after the date of enactment of this Act, and annually thereafter, the Comptroller General of the United States shall conduct a review of, for the year covered by the review—

(A) the total amount spent by the Federal Government, and State and local governments, regarding the deployment of broadband, without regard to whether the source of that funding was appropriated amounts, user-generated fees, or any other source;

(B) the return on investment with respect to the investment described in subparagraph (A); and

(C) which Federal programs and agencies have engaged in activities regarding the deployment of broadband.

(2) PUBLIC AVAILABILITY.—The Comptroller General of the United States shall make the results of each review conducted under paragraph (1) publicly available in an easily accessible electronic format.

SA 2388. Mr. CRUZ (for himself, Mr. BARRASSO, and Mr. CORNYN) submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

Strike section 80201.

SA 2389. Mr. CRUZ submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

SEC. _____. PROHIBITION ON EXECUTIVE AGENCIES ACTING IN CONTRAVENTION OF EXECUTIVE ORDER 13950.

(a) DEFINITIONS.—

(1) EO 13950.—The term ''EO 13950'' means Executive Order 13950 (5 U.S.C. 4103 note; relating to combating race and sex stereotyping).

(2) EXECUTIVE AGENCY.—The term ''Executive agency'' has the meaning given the term in section 105 of title 5, United States Code.

(b) FINDINGS.—Congress finds the following:

(1) On September 22, 2020, President Trump issued EO 13950.

(2) EO 13950 was designed ''to promote economy and efficiency in Federal contracting, to promote unity in the Federal workforce, and to combat offensive and anti-American race and sex stereotyping and scapegoating''.

(3) Specifically, EO 13950, among other things, prohibited Federal agencies from teaching, advocating, acting upon, or promoting in any training to agency employees certain divisive concepts, such as concepts that include a teaching or belief that ''(1) one race or sex is inherently superior to another race or sex; (2) the United States is fundamentally racist or sexist; (3) an individual, by virtue of his or her race or sex, is inherently racist, sexist, or oppressive, whether consciously or unconsciously; (4) an individual should be discriminated against or receive adverse treatment solely or partly because of his or her race or sex; (5) members of one race or sex cannot and should not attempt to treat others without respect to race or sex; (6) an individual's moral character is necessarily determined by his or her race or sex; (7) an individual, by virtue of his or her race or sex, bears responsibility for actions committed in the past by other members of the same race or sex; (8) any individual should feel discomfort, guilt, anguish, or any other form of psychological distress on account of his or her race or sex; or (9) meritocracy or traits such as a hard work ethic are racist or sexist, or were created by a particular race to oppress another race''.

(4) EO 13950 further required that diversity and inclusion efforts of Federal agencies must ''first and foremost, encourage agency employees not to judge each other by their color, race, ethnicity, sex, or any other characteristic protected by Federal law''.

(5) EO 13950 was issued soon after the Director of the Office of Management and Budget, Russell Vought, issued a September 4, 2020, memorandum (referred to in this section as the ''September 4, 2020, memorandum'') in which he explained that—

(A) millions of taxpayer dollars have been spent on training Federal employees to ''believe divisive, anti-American propaganda'';

(B) training sessions have taught that ''virtually all White people contribute [or benefit from] to racism''; and

(C) training sessions have claimed that ''there is racism embedded in the belief that America is the land of opportunity or the belief that the most qualified person should receive a job''.

(6) In the September 4, 2020, memorandum, Director Vought further explained that the trainings described in paragraph (5) ''not only run counter to the fundamental beliefs for which our Nation has stood since its inception, but they also engender division and resentment within the Federal workforce''.

(7) EO 13950 and the September 4, 2020, memorandum stood as a direct rebuke of so-called ''critical race theory''.

(8) Critical race theory, according to Heritage Foundation visiting fellow Chris Rufo (referred to in this section as ''Rufo''), is ''the idea that the United States is a fundamentally racist country and that all of the institutions, including the law, culture, business, the economy are all designed to maintain white supremacy''.

(9) Critical race theory is, at its core, anti-American, discriminatory, and based on Marxist ideology.

(10) Critical race theory relies on a Marxist analytical framework, viewing society in terms of the oppressed and the oppressor, and instills a defeatist mentality in the individuals that critical race theory casts as the oppressed.

(11) Critical race theory's objective is the destruction and replacement of Western Enlightenment Liberalism with a Marxist-influenced government.

(12) Critical race theory intentionally seeks to undermine capitalism and western values, such as property rights, free speech, and the very concept of Lockean natural rights.

(13) At the Department of Homeland Security, Rufo explained, trainers ''insisted that statements such as 'America is the land of opportunity,' 'Everybody can succeed in this society, if they work hard enough,' and 'I believe the most qualified person should get the job' are racist and harmful''.

(14) At a training session at the National Credit Union Administration, diversity trainer Howard Ross taught that ''It is irrefutable that [American society] is a system based on racism'' and ''good and decent [White] people . . . support the status quo [of] a system of systematized racism''.

(15) According to Rufo, employees of the Department of the Treasury and Federal financial agencies attended a series of events at which diversity trainer Howard Ross taught employees that all White individuals in the United States are complicit in White supremacy ''by automatic response to the ways we're taught Whiteness includes White privilege and White supremacy''.

(16) Martin Luther King, Jr., in his ''I have a dream speech'' said, ''I look to a day when people will not be judged by the color of their skin, but by the content of their character''.

(17) By teaching that certain individuals, by virtue of inherent characteristics, are inherently flawed, critical race theory contradicts the basic principle upon which the United States was founded that all men and women are created equal.

(18) The teachings of critical race theory stand in contrast to the overarching goal of the Civil Rights Act of 1964 (42 U.S.C. 2000A et seq.) to prevent discrimination on the basis of race, color, or national origin in the United States.

(19) Critical race theory seeks to portray the United States not as a united Nation of individuals, families, and communities striving for a common purpose, but rather a Nation of many victimized groups based on sex, race, national origin, and gender.

(20) Critical race theory, and its emphasis on predetermining the thoughts, beliefs, and actions of an individual, flouts the guarantee of Constitution of the United States of equal protection under the law to all men and women.

(21) On January 20, 2021, President Joe Biden issued Executive Order 13985 (86 Fed. Reg. 7009; relating to advancing racial equity and support for underserved communities through the Federal Government) (referred to in this section as ''EO 13985''), which revoked EO 13950.

(22) The people of the United States should defend the civil rights of all people and seek